IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY SECOND DAY OF FEBRUARY
TWO THOUSAND AND FIVE

PRESENT
THE HON'BLE MR JUSTICE M.H.S. ANSARI
AND
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 3039 of 2005

Between:
M /s Priyadarshini Cement Limited, (Now known as Rain Industries Limited), Ramapuram, Nalgonda District, rep. by the Advisor - Corporate Affairs, Mr. G. Ramachandran.

..... PETITIONER

AND

1 The Assistant Commissioner (CT) LTU, Nalgonda Division, Nalgonda.
2 The Appellate Deputy Commissioner (CT) LTU, Hyderabad Rural Division, Hyderabad.
3 The Additional Commissioner (CT) Legal, Andhra Pradesh,Nampally, Hyderabad.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of mandamus or any other appropriate writ or order or direction declaring the notice of the 1st Respondent dated 15-2-2005 demanding payment of balance disputed tax of Rs. 12,02,18,803/- for the assessment year 2001-02 (CST) during pendency of appeal before the 2nd Respondent and the stay application before 3rd Respondent as illegal, arbitrary and contrary to law and further direct the 1st Respondent to await the orders of the 3rd Respondent in the stay applciation filed by the Petitioner and pass such other order or orders as this Hon'ble Court may deem fit and proper in the circumstances of the case.

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court made the following :

ORDER: (Per MHSA,J)

Keeping in view the nature of grievance in the instant matter, we are inclined to dispose of the instant writ petition at this stage, with similar directions as in W.P.Nos.18452, 18528 and 18531 of 2004 dated 11.10.2004 (M/s. Priyadarshini Cement Limited, Ramapuram, Nalgonda District v. The Assistant Commissioner (CT), LTU, Nalgonda Division, Nalgonda and others).

The grievance of the petitioner appears to be that neither the appeal pending before the second respondent is being disposed of nor the revision petition filed by the petitioner against rejection of stay application pending before the third respondent has been taken up for consideration. Meanwhile, Department is proceeding to take coercive measures for collection of disputed tax.

Considering the fact that revision petition is pending before the third respondent, we direct that the said revision petition shall be taken up expeditiously by the second respondent and shall be disposed of, as expeditiously as possible. The learned Special Standing Counsel for Commercial Taxes represents before us upon instructions of his client that the revision petition shall be disposed of, if the petitioner appears before the third respondent on 26.02.2005 from 10.30 A.M. onwards. The petitioner is accordingly directed to appear before the third respondent on the aforesaid date for hearing and disposal of the revision petition. Thereafter the learned third respondent shall dispose of the matter as expeditiously as possible.

Until the disposal of the said revision petition by the third respondent, there shall be stay of recovery of the disputed tax by coercive measures against the petitioner. Thereafter, subject to the orders passed by the third respondent in the revision petition, it shall be open to the respondents to effect the recovery in accordance with law.

The writ petition is accordingly disposed of at the stage of admission. No order as to costs.

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M.H.S.ANSARI, J.

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T.CH.SURYA RAO, J.

22ND FEBRUARY, 2005.

Note:
Issue Order on priority basis.
B/O
VGSR

To

1. The Assistant Commissioner (CT) LTU, Nalgonda Division, Nalgonda.
2. The Appellate Deputy Commissioner (CT) LTU, Hyderabad Rural
   Division, Hyderabad.
3. The Additional Commissioner (CT) Legal, Andhra Pradesh,Nampally,
   Hyderabad.
4. 2 CCs to G.P. for Commercial Taxes, High Court Buildings, Hyderabad (OUT).
5. 2 CD copies.
6. 1 CC to Mr.P.Srinivasa Reddy, Advocate (OPUC).